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2 November 2005

VIA FACSIMILE

Re: Takeshi MAKIYAMA et al.

U.S.S.N. 10/729,158

Your Ref.: 1152-0293P

Our Ref.: FP96-78D/96R00271-4/US**URGENT**

Dear Mr. Gorenstein:


Pursuant to the Advisory Action in connection with the above-identified application, our client agrees to file a RCE as you recommended.

Accordingly, please kindly proceed to file the RCE in the USPTO.

After filing the RCE, our reference will be changed from the above to FP96-78D/96R00271-7/US. It should be appreciated if you use our new reference in the next correspondence.

Please acknowledge safe receipt of this letter.

Very truly yours,



Eisuke Fujimoto  
FUJIMOTO PATENT AND LAW OFFICE

EF/KS/fh